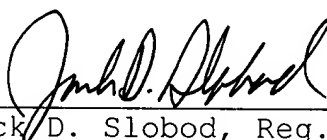


REMARKS

The foregoing amendment to claims 3, 4, 6 and 7 were made solely to avoid filing the claims in the multiple dependent form so as to avoid the additional filing fee.

The claims were not amended in order to address issues of patentability and Applicant respectfully reserves all rights under the Doctrine of Equivalents. Applicant furthermore reserves the right to reintroduce subject matter deleted herein at a later time during the prosecution of this application or continuing applications.

Respectfully submitted,

By 

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Appendix A

Version with Markings  
to Show Changes Made to the Claim

The following are marked up versions of amended claims 3, 4, 6  
and 7:

1 3. (Amended) A system as claimed in claim 1 ~~and/or 2~~,  
2 characterized in that the virtual filter comprises a second sixth-  
3 order filter (52, 53) for signals which are transported from one  
4 audio channel to the other.

1 4. (Amended) A system as claimed in claim 1 ~~one or several of~~  
2 ~~the preceding claims 1 to 3~~, characterized in that a signal of a  
3 spatial rear channel is added to the signal of an audio channel.

1 6. (Amended) A system as claimed in claim 4 ~~or 5~~, characterized  
2 in that the signal is conducted through a delay circuit (27, 28).

1 7. (Amended) A system as claimed in claim 4 ~~or 5~~, characterized  
2 in that the signal is conducted through a reverberation circuit.

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